

Electronic Funds Transfer (EFT) Debit Application

Issued under P.A. 122 of 1941. Filing is mandatory if you wish to pay by EFT.

Use this form to notify us that you intend to file electronically. You may begin electronic filing after you receive our approval and receive instructions for transmitting.

Taxpayer Name and Address (Type or print clearly)	Taxpayer Identification Number —
	Contact Person Telephone Number
Contact Person	Contact Person Fax Number

Please indicate the type of tax(es) you will be paying by EFT:

Tax Type	<input type="checkbox"/> Withholding	<input type="checkbox"/> Single Business Tax Estimate	<input type="checkbox"/> Single Business Tax Annual	<input type="checkbox"/> Sales Tax	<input type="checkbox"/> Use Tax on Sales and Rentals	<input type="checkbox"/> Use Tax on Purchases
Tax Codes	(01100)	(02100)	(02671)	(04200)	(04400)	(04500)

Please supply your bank name, ABA/Routing Number, and your checking account number.

Bank Name	Bank's ABA/Routing Number	Your Bank Account No.
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It will verify the bank and bank account number and make sure the account is the proper type. Once testing is complete, our contractor will send you detailed instructions for making EFT payments. Meanwhile, please continue to use your returns to make your payments. Please allow 4 weeks for processing.

Authorization for EFT Debits

If you are interested in making electronic payments of sales, use, withholding and/or single business taxes using the Electronic Funds Transfer (EFT) debit method, you must give written permission to access your bank account to withdraw the funds you authorize. Please do this by signing below.

<i>I authorize the State of Michigan and its authorized contractor to make variable withdrawals by electronic transfer from the designated financial institution and account designated above. I understand that only the withdrawals I authorize will be made and that this process is protected by a password and a user code. I understand that if I change banks or bank account numbers I will complete Treasury form 2439 and return it to the address noted on the bottom of the 2439 form. Withdrawals will continue to be made from your old bank/account number until you are notified by our contractor that the change has been made. I understand that I may cancel this authorization at any time by sending a written notice to the address noted below. I agree to comply with the National Automated Clearing House Association Rules and Regulations about electronic transfers as they exist on the date of my signature on this form or as subsequently adopted, amended, or repealed. Michigan law governs electronic funds transactions authorized by this agreement in all respects except as otherwise superseded by federal law. If multiple signers are required to authorize a withdrawal of funds, all must sign this form.</i>		
Signature of Responsible Officer	Title	Date

Please be aware of corporate officer liability as provided in Michigan Compiled Laws 205.27a(5):

"If a corporation liable for taxes administered under this act fails for any reason to file the required returns or to pay the tax due, any of its officers having control or supervision of, or charged with the responsibility for making the returns or payments is personally liable for the failure....."

Corporate Officer Certification (This form will not be processed for corporations unless this section is completed.)

Signature of Officer Responsible for Reporting and/or Paying Michigan Taxes	Date
Type or Print Name	Title

This corporate officer certification must be resubmitted when there is a change in the officer responsible for filing and/or paying Michigan Taxes.

Mail this form to the Michigan Department of Treasury for approval. We will sign it and return it to you. You will receive instructions from our contractor for filing electronic payments.

Treasury Approval	Date
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If you have any questions, contact the Michigan Department of Treasury at (517) 636-4350. You may fax this form to (517) 636-4356, or mail this form to: Sales, Use and Withholding Taxes

Michigan Department of Treasury
Treasury Building
Lansing, MI 48909

Questions and Answers About Paying Your Sales, Use, Withholding and Single Business Taxes by Electronic Funds Transfer (EFT)

1. What is the difference between EFT credit and EFT debit?

In an EFT credit transaction, the taxpayer contacts its bank to initiate a transaction debiting its bank account and transferring the funds to the State's account for the amount due. An EFT debit transaction is similar to the EFT credit transaction, except the taxpayer notifies the State (or the State's contractor). The State, through its bank, then initiates the transaction through the ACH network to debit (withdraw funds from) the taxpayer's account.

2. Which taxes may be paid by EFT and how often should I file?

Michigan Sales, Use, and Withholding taxes as well as Single Business Tax Estimated and Annual payments can be paid electronically.

EFT payments for Sales, Use and Withholding taxes are required monthly. Once registered for EFT, accounts currently required to file quarterly or annually will automatically be switched to monthly filing.

NOTE: *The exception is Accelerated Sales, Use and Withholding tax accounts. These accounts pay more frequently than monthly.*

3. If I change banks who do I need to notify?

EFT Credit filers supply their new bank with Form 2329, *Instructions for Payments of Michigan Sales, Use or Withholding Taxes Using EFT Credits*. Treasury recommends your new bank do a test transmission.

EFT Debit filers complete and return Form 2439, *Notice of Addition or Change of Tax Types/Bank Change*.

4. What is the due date for EFT tax payment.

The due date for monthly payment of tax is the 20th of the month following the tax period (the January payment is due February 20th). Because the banking industry's system requires a minimum of one business day to operate, EFT payments must be initiated by 4 p.m. EST one (1) business day prior to the due date.

5. What if the due date falls on a weekend or holiday?

If the due date falls on a weekend, state holiday, or banking holiday, the due date is the next business day.

NOTE: *For a listing of specific state holidays, please refer to Form 3149, Sales, Use and Withholding Tax Due Dates for Holidays and Weekends.*

6. What if no tax is due?

A zero transmission must be sent for each type of tax that you registered for (this does not apply to Single Business Taxes). EFT credit filers may not be able to transmit a zero. Check with your bank. If you cannot transmit zero, transmit \$0.01 and subtract the credit from your next transmission.

7. When can I begin paying by EFT?

For EFT Debit, you must first complete Form 2248, *Electronic Funds Transfer (EFT) Debit Application*. You will receive transmission instructions along with your usercode and password from our contractor.

For EFT Credit, you must first complete and return Form 2328, *Electronic Funds Transfer (EFT) Credit Application*. Then you will be notified to send a test transaction (a zero dollar transmission, correctly formatted). After a successful test you will receive written approval and you may begin paying by EFT.

NOTE: *The Corporate Officer Certification on Forms 2248 or 2328 must be completed by the officer responsible for filing and paying Michigan Sales, Use and Withholding Taxes or your application will not be processed. Fax the completed EFT Credit or Debit Application to (517) 636-4356.*

8. What if I pay more than one type of tax?

A separate transmission **must** be made for each type of tax you are paying. You may not combine sales and use tax payments into one lump sum transmission. A five-character tax code is used to identify the tax type. Following are the tax types and codes that may be used to complete your transmission:

01100	Withholding
02100	Single Business Tax Estimate
02671	Single Business Tax Annual
04200	Sales Tax
04400	Use Tax on Sales & Rentals
04500	Use Tax on Purchases

9. Am I still required to file a monthly paper return when I am transmitting my payment by EFT?

No. Once you begin to transmit electronically you no longer file monthly returns nor submit your monthly figures. The **only** return required is Form 165, *Annual Return for Sales, Use and Withholding Taxes* due February 28th each year.

You may elect to remit your single business tax estimate by EFT along with your sales, use and withholding tax. If you do this, do not file Form C-8002, *Estimated Quarterly Payment for Single Business Tax*. However, you must file Form C-8000 or C-8044, *Single Business Tax Annual Return* by the due date and pay any additional tax due.

10. Can I send a check and return?

No. Once you have started filing by EFT a check and return should not be sent. If a check and return is received your account filing status could be changed. If you decide to no longer file by EFT please notify us.

11. How is the discount on sales and use tax taken?

When making transmissions of sales tax and use tax on sales and rentals, reduce your payment by the amount of discount you are claiming. Total discounts taken for the year will be requested on Form 165, *Annual Return for Sales, Use and Withholding Taxes*. Any portion of Sales Tax or Use Tax on Sales and Rentals paid on or before the 12th of the month are discounted 3/4 of 1 percent. Taxes paid on or before the 20th are discounted 1/2 of 1 percent. The discount applies only to the first 4% collected, not on the entire 6%.

To take your discount on sales tax paid to the Secretary of State, file Form 92, *Vehicle Dealer Supplemental Report* as usual.

NOTE: *Taxpayers required to file sales and use tax on an accelerated schedule are limited to a discount of 1/2 of 1 percent of the first 4% collected.*

12. How are gas credits filed?

Continue to file Form 2189, *Gasoline Retailer Supplemental Report* and Form 429, *Gasoline Supplier and Wholesale Distributor Prepaid Sales Tax Report* as instructed on those forms.

13. What are the due dates for Single Business Tax payments?

If the estimated liability for the tax year is over \$600, quarterly estimates must be filed with payment. For calendar year taxpayers, quarterly returns are due the last day of April, July, October, and January. For fiscal year filers, quarterly returns are due the last day of the first month after each quarter. Annual payments are due on or before the last day of the 4th month after the end of your tax year. For more information, contact the Single Business Tax Customer Contact Section at (517) 636-4700.

14. What if I hire or change a payroll service?

To register or change a payroll service provider for your account, submit a completed Form 3683, *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business* found on Treasury's Web site. For questions regarding Form 3683, contact the Registration Customer Contact Section at (517) 636-4660.

If you have questions concerning your account, completion of the application, or transmission of EFT payments, call the EFT Unit at (517) 636-4730. You may send a fax to (517) 636-4356 or send correspondence to:

**EFT Unit
Return Processing - SUW
Michigan Department of Treasury
Lansing, MI 48922**